

Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Estimated Revenue</u>	<u>Budgeted Fund Balance</u>
General Fund (GP)			
Beginning Fund Balance (Per Adopted Budget)			\$ 10,937,921
* Does not include the \$36.3 million Emergency Reserve			
Unreserving/(Reserving) of Restricted Fund Balance			1,921,620
FY 05 Adopted Budget	375,009,055	363,475,254	(11,533,801)
Prior Year Encumbrance/Adjustment to Actuals			3,030,761
Estimated All-years Carryover Budget	-	-	-
City Council Approved Adjustments To Date (9/20/05)	3,196,140	215,500	(2,980,641)
Approved 1st Quarter Adjustments (3/1/05)	(555,480)	125,419	680,899
Approved 2nd Quarter Adjustments (5/10/05)	270,283	-	(270,283)
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Main Library Miller Room	13,000	13,000	-
Heartwell Golf Course	44,848	44,848	-
Promotion of tennis in the Drake Park community	1,500	1,500	-
Pedestrian safety mural at Lafayette Elementary School	2,000	2,000	-
Maintenance cost of wildlife biological reserve	5,000	5,000	-
Computer software for public grant proposals	1,913	1,913	-
Repayment to Environmental Consultants for EIRs	291,886	-	(291,886)
Citywide Closeout	1,350,000	-	(1,350,000)
Estimate-to-close revenue variance	-	6,444,031	6,444,031
Unrealized Fire Dept Study Savings	581,000	0	(581,000)
Eliminate Budgeted Salary Savings	5,188,277	0	(5,188,277)
Difference between adjusted revenue			
Adjusted Budget Including 4th Quarter Adjustments	\$ 385,399,422	\$ 370,328,465	\$ 819,344
General Grants Fund (SR 120)			
Beginning Fund Balance (Per Adopted Budget)			\$ 11,789
Unreserving/(Reserving) of Restricted Fund Balance			52,493
FY 05 Adopted Budget	3,951,985	3,951,985	-
Prior Year Encumbrance/Adjustment to Actuals			909
Estimated All-years Carryover Budget	5,809,427	5,745,144	(64,283)
All-Years Carryover Budget Adjustments	702,643	1,039,059	336,416
City Council Approved Adjustments To Date (9/20/05)	13,048,821	13,047,912	(910)
Approved 1st Quarter Adjustments (3/1/05)	1,686,809	1,686,809	-
Approved 2nd Quarter Adjustments (5/10/05)	197,148	201,285	4,137
Approved 3rd Quarter Adjustments (6/21/05)	20,000	20,000	-
Proposed 4th Quarter Adjustments:			
Urban Area Security Initiative (UASI) II Grant	24,919	24,919	-
Voluntary Furlough Program	26,923	26,923	-
Adjusted Budget Including 4th Quarter Adjustments	\$ 25,468,675	\$ 25,744,036	\$ 340,552

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	<u>Budgeted Expenditure</u>	<u>Estimated Revenue</u>	<u>Budgeted Fund Balance</u>
<u>Airport (EF 320)</u>			
Beginning Fund Balance (Per Adopted Budget)			\$ 11,105,053
Unreserving/(Reserving) of Restricted Fund Balance			(1,832,891)
FY 05 Adopted Budget	28,091,581	28,294,466	202,885
Prior Year Encumbrance/Adjustment to Actuals			151,390
Estimated All-years Carryover Budget	24,248,800	18,520,091	(5,728,709)
All-Years Carryover Budget Adjustments	(2,849,972)	10,286,946	13,136,918
City Council Approved Adjustments To Date (9/20/05)	548,304	173,248	(375,056)
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	(72,548)	-	72,548
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
AIP 19 Grant award increase	373,483	336,135	(37,348)
AIP 20 Grant award increase	730,040	657,036	(73,004)
AIP 22 Grant award increase	675,000	607,500	(67,500)
AIP 26 Grant award acceptance	7,154,252	6,796,539	(357,713)
Adjusted Budget Including 4th Quarter Adjustments	\$ 58,898,940	\$ 65,671,961	\$ 16,196,573
<u>Capital Projects Fund (CP)</u>			
Beginning Fund Balance (Per Adopted Budget)			\$ 19,019,071
Unreserving/(Reserving) of Restricted Fund Balance			21,948,465
FY 05 Adopted Budget	13,935,125	10,734,387	(3,200,738)
Prior Year Encumbrance/Adjustment to Actuals			(7,511,801)
Estimated All-years Carryover Budget	74,418,907	49,091,728	(25,327,179)
All-Years Carryover Budget Adjustments	(23,671,470)	(12,438,218)	11,233,252
City Council Approved Adjustments To Date (9/20/05)	11,616,831	14,026,326	2,409,495
Approved 1st Quarter Adjustments (3/1/05)	255,340	255,340	-
Approved 2nd Quarter Adjustments (5/10/05)	(145,055)	(100,000)	45,055
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Vortex Separation System	216,135	216,135	-
Environmental Justice Planning grant	182,400	182,400	-
Home Depot Fair Share contribution	232,500	232,500	-
Adjusted Budget Including 4th Quarter Adjustments	\$ 77,040,713	\$ 62,200,598	\$ 18,615,620

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Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Estimated Revenue</u>	<u>Budgeted Fund Balance</u>
Community Development Grants Fund (SR 150)			
Beginning Fund Balance (Per Adopted Budget)			\$ 2,807,062
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	26,238,190	26,758,252	520,062
Prior Year Encumbrance/Adjustment to Actuals			253,329
Estimated All-years Carryover Budget	31,289,995	31,819,636	529,641
All-Years Carryover Budget Adjustments	2,160,990	(854,382)	(3,015,372)
City Council Approved Adjustments To Date (9/20/05)	3,354,216	10,545,878	7,191,661
Approved 1st Quarter Adjustments (3/1/05)	52,528	-	(52,528)
Approved 2nd Quarter Adjustments (5/10/05)	101,639	100,000	(1,639)
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Increase in repayment of single & multi-family rehab loans	4,774,217	-	(4,774,217)
Adjusted Budget Including 4th Quarter Adjustments	\$ 67,971,776	\$ 68,369,384	\$ 3,457,999
Gas (EF 301)			
Beginning Fund Balance (Per Adopted Budget)			\$ 8,738,051
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	94,471,671	91,578,414	(2,893,257)
Prior Year Encumbrance/Adjustment to Actuals			323,972
Estimated All-years Carryover Budget	3,837,097	(874,000)	(4,711,097)
All-Years Carryover Budget Adjustments	(622,855)	684,898	1,307,753
City Council Approved Adjustments To Date (9/20/05)	462,001	8,290,602	7,828,601
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	(152,308)	-	152,308
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Increase in natural gas commodity price	9,000,000	9,000,000	-
Adjusted Budget Including 4th Quarter Adjustments	\$ 106,995,606	\$ 108,679,914	\$ 10,746,331
Gas Tax Street Improvement (SR 181)			
Beginning Fund Balance (Per Adopted Budget)			\$ -
Unreserving/(Reserving) of Restricted Fund Balance			7,081,952
FY 05 Adopted Budget	10,849,973	10,849,973	-
Prior Year Encumbrance/Adjustment to Actuals			(4,544)
Estimated All-years Carryover Budget	13,929,578	8,637,330	(5,292,248)
All-Years Carryover Budget Adjustments	(1,454,247)	(1,064,463)	389,784
City Council Approved Adjustments To Date (9/20/05)	1,603,000	1,102,999	(500,001)
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	-	-	-
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Reduction of unfunded tribal gaming revenue	(950,000)	(950,000)	-
Studebaker Road Extension project	425,040	-	(425,040)
Adjusted Budget Including 4th Quarter Adjustments	\$ 24,403,344	\$ 18,575,839	\$ 1,249,903

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Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Estimated Revenue</u>	<u>Budgeted Fund Balance</u>
Housing Authority (SR 151)			
Beginning Fund Balance (Per Adopted Budget)			\$ 1,248,735
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	62,396,214	61,606,001	(790,213)
Prior Year Encumbrance/Adjustment to Actuals			-
Estimated All-years Carryover Budget	887,746	904,159	16,413
All-Years Carryover Budget Adjustments	(38,028)	16,421	54,449
City Council Approved Adjustments To Date (9/20/05)	-	-	-
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	(4,899)	-	4,899
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Increase in program expenses	1,000,000	1,000,000	-
Adjusted Budget Including 4th Quarter Adjustments	\$ 64,241,033	\$ 63,526,581	\$ 534,283
Housing Development (SR 135)			
Beginning Fund Balance (Per Adopted Budget)			\$ 16,274,960
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	15,173,715	11,424,905	(3,748,810)
Prior Year Encumbrance/Adjustment to Actuals			(585,036)
Estimated All-years Carryover Budget	10,939,532	5,525,364	(5,414,168)
All-Years Carryover Budget Adjustments	(814,521)	3,400,378	4,214,899
City Council Approved Adjustments To Date (9/20/05)	237	2,419,122	2,418,885
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	1,294	-	(1,294)
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Transfer to RDA for bond amortization payment	1,138,886	-	(1,138,886)
Adjusted Budget Including 4th Quarter Adjustments	\$ 26,439,143	\$ 22,769,769	\$ 12,020,550
Redevelopment (RD)			
Beginning Fund Balance (Per Adopted Budget)			\$ 71,541,414
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	60,513,004	48,886,953	(11,626,051)
Prior Year Encumbrance/Adjustment to Actuals			520,942
Estimated All-years Carryover Budget	8,380,393	16,020,544	7,640,151
All-Years Carryover Budget Adjustments	50,954,320	(7,053,323)	(58,007,643)
City Council Approved Adjustments To Date (9/20/05)	26,882,997	196,820,951	169,937,954
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	2,782	-	(2,782)
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Tax Allocation Bond	2,090,752	-	(2,090,752)
Mark Twain Library and 55th Way Park	1,300,000	-	(1,300,000)
Tax Increment increase	2,696,562	2,696,562	-
Unbudgeted projects	18,467,426	5,337,356	(13,130,070)
Adjusted Budget Including 4th Quarter Adjustments	\$ 171,288,236	\$ 262,709,043	\$ 163,483,163

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Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Estimated Revenue</u>	<u>Budgeted Fund Balance</u>
Special Events and Promotion (SR 133)			
Beginning Fund Balance (Per Adopted Budget)			\$ 315,645
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	5,066,720	5,119,737	53,017
Prior Year Encumbrance/Adjustment to Actuals			13,556
Estimated All-years Carryover Budget	-	-	-
City Council Approved Adjustments To Date (9/20/05)	48,556	-	(48,556)
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	(3,002)	-	3,002
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
SAP loan repayment to GP	(1,300,000)	-	1,300,000
Support for parades and LB Junior Concert Band	68,000	68,000	-
Adjusted Budget Including 4th Quarter Adjustments	\$ 3,880,274	\$ 5,187,737	\$ 1,636,664
Tideland Oil Revenue (NX 420)			
Beginning Fund Balance (Per Adopted Budget)			\$ 50,480,673
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	83,108,551	85,436,703	2,328,152
Prior Year Encumbrance/Adjustment to Actuals			-
Estimated All-years Carryover Budget	-	-	-
City Council Approved Adjustments To Date (9/20/05)	-	(138,332)	(138,332)
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	32,209,967	32,200,000	(9,967)
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Increased oil expenditures due to high prices	60,963,199	85,776,489	
Adjusted Budget Including 4th Quarter Adjustments	176,281,717	203,274,860	52,660,526
Tidelands Fund (TF)			
Beginning Fund Balance (Per Adopted Budget)			\$ 8,331,300
Unreserving/(Reserving) of Restricted Fund Balance			3,810,398
FY 05 Adopted Budget	82,032,794	79,898,260	(2,134,534)
Prior Year Encumbrance/Adjustment to Actuals			2,409,688
Estimated All-Years Carryover Budget	36,962,828	30,220,451	(6,742,377)
All-Years Carryover Budget Adjustments	(1,622,902)	(1,894,262)	(271,360)
City Council Approved Adjustments To Date (9/20/05)	467,303	154,585	(312,718)
Approved 1st Quarter Adjustments (3/1/05)	1,002,338	368,634	(633,704)
Approved 2nd Quarter Adjustments (5/10/05)	1,532,218		(1,532,218)
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Transfer for CVB	1,500,000	-	(1,500,000)
Mural on Colorado Lagoon educational bldg	4,024	4,024	-
Storm damage expenses	250,000	0	(250,000)
Pike parking zones	160,000	160,000	-
Adjusted Budget Including 4th Quarter Adjustments	122,288,603	108,911,692	1,174,475

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Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Estimated Revenue</u>	<u>Budgeted Fund Balance</u>
<u>Upland Oil Fund Summary (SR 134)</u>			
Beginning Fund Balance (Per Adopted Budget)			\$ 3,536,109
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 05 Adopted Budget	11,001,246	11,080,786	79,540
Prior Year Encumbrance/Adjustment to Actuals			(2,698,160)
Estimated All-years Carryover Budget	-	-	-
City Council Approved Adjustments To Date (9/20/05)	-	627,675	627,675
Approved 1st Quarter Adjustments (3/1/05)	-	-	-
Approved 2nd Quarter Adjustments (5/10/05)	3,200,000	3,200,000	-
Approved 3rd Quarter Adjustments (6/21/05)	-	-	-
Proposed 4th Quarter Adjustments:			
Increased oil expenditures due to high prices	3,012,404	2,623,100	(389,304)
<u>Adjusted Budget Including 4th Quarter Adjustments</u>	\$ 17,213,650	\$ 17,531,561	\$ 1,155,860

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